

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18236
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On June 4, 2004, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [REDACTED](petitioner), proposing income tax, penalty, and interest for the years 1998, 1999, 2001, and 2002 in the total amount of \$14,975.

On August 6, 2004, a timely protest and petition for redetermination was filed by the petitioner's representative (representative). An informal hearing was not requested by the petitioner or his representative. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The petitioner failed to file his 1998, 1999, 2001, and 2002 individual income tax returns. On January 30, 2004, the Tax Discovery Bureau sent a letter with a questionnaire to the petitioner to help the Commission properly determine the petitioner's filing requirement. The petitioner did not respond to this letter, so i[Redacted]. The Commission issued a NOD on June 4, 2004, to the petitioner [Redacted].

In the petitioner's protest letter dated August 6, 2004, the representative stated in pertinent part:

I am writing in reference to the Notice of Deficiency for my client [Redacted]. We have W2's for 2001 and 2002 and will get the W2's for 1998 and 1999. We are protesting the notice since withholding tax is on each W2 which exceeds the amount of tax needed. Please allow 2 weeks to prepare tax returns. . . .

The Tax Enforcement Specialist modified the NOD issued on June 4, 2004, based on the petitioner's income tax withholding on his 2001 and 2002 W-2s submitted by the representative. The NOD for tax year 2001 was adjusted and the NOD for tax year 2002 was canceled. The 2002 tax year will not be addressed any further in this decision.

On May 23, 2005, the Tax Policy Specialist (policy specialist) sent the representative a hearing rights letter to inform her of alternatives for redetermining a protested NOD. A follow-up letter to the hearing rights letter was sent to the representative on July 11, 2005. The representative did not respond to either letter.

The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted] Therefore, the Commission must uphold the deficiency as modified.

WHEREFORE, the Notice of Deficiency Determination dated June 4, 2004, as MODIFIED, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1998	\$1,927	\$482	\$875	\$3,284
1999	2,462	616	936	4,014
2001	2,166	542	483	<u>3,191</u>
TOTAL DUE				<u>\$10,489</u>

Interest is computed through January 21, 2006.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2005.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2005, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.

[REDACTED]